

A special council meeting was held in the Village Hall on Tuesday 22<sup>nd</sup> June 2010 at 6:30. Chairman Cllr Mason.

**Present:** Cllrs Brown, Clarke-Irons, Denham, Forrester, Frost, Mason, Pratt, Sellers, Turner, Whiting.

1. **Apologies for absence** – none.
2. **To consider significant matters raised by the Internal Auditor on the Accounts:** namely accounting for PAYE/NI on Clerk’s salary, and method of accounting for playground funds (net of VAT or gross).

It was resolved unanimously that the Clerk should contact HMRC to determine what the Council is legally obliged to do in relation to PAYE and NI for its employee, and that playground funds should be accounted for net of VAT. (Proposed Cllr Whiting, seconded Cllr Clarke-Irons ). Playground-related VAT incurred and reclaimed should therefore appear in the general fund, as shown in the annual accounts. The monthly finance statements will follow this model in future.

The Clerk also noted that the Auditor has discovered that VAT may be reclaimed on personal telephone calls made on Council business. He felt it was uneconomic to do the work necessary to reclaim this small amount for 2009-2010. The Clerk will ensure it is accounted for properly in the current financial year.

3. **Approval of Accounts for year ended March 31<sup>st</sup> 2010.** The Responsible Finance Officer (the Clerk ) presented the accounts to the councillors and read out the Annual Governance Statement including statements 1 to 9 which were each approved by the Parish Council and signed by the Chairman & Clerk. It was resolved unanimously to approve the accounts for the year ending 31<sup>st</sup> March 2010. (Proposed Cllr Clarke-Irons , seconded Cllr Sellers.)
4. **To review the effectiveness of the system of Internal Audit.** The Clerk detailed what systems were in place viz. 1) All cheques signed by two councillors. 2) Any payments in excess of £250 to be agreed by the full council. 3) Quarterly audits carried out by a member of the council. 4) Accounts audited annually by an independent Internal Auditor and any issues raised would be addressed. 5) A Finance Committee was appointed in May. It was resolved unanimously that the internal audit was thought to be effective. (Proposed Cllr Frost , seconded Cllr Whiting.)

There being no other business, the meeting closed at 6.55 p.m.

Signed ..... Chairman

Date .....